

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union Co-Clg Corner Joint Sch Dist (7950)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$5,181	\$54,246	\$73,779	n/a	> 500%	36%
	11100 Regular Programs; Elementary	\$1,778,993	\$2,247,692	\$2,274,266	\$2,388,061	34%	6%	5%
	11200 Regular Programs; Middle/Junior High	\$749,241	\$1,000,937	\$1,075,124	\$1,014,781	35%	1%	-6%
	11300 Regular Programs; High School	\$976,506	\$1,294,519	\$1,324,244	\$1,513,589	55%	17%	14%
	11900 2007 Account Code - Other Regular Programs	\$15,817	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$19,282	\$9,311	\$8,855	\$20,069	4%	116%	127%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$39,181	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$178,329	\$120,433	\$92,717	n/a	-48%	-23%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$45,395	\$32,384	\$50,480	n/a	11%	56%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$66,755	\$64,338	\$28,037	n/a	-58%	-56%
	12330 Physical Impairment; Visual Impairment	\$0	\$28,974	\$31,617	\$49,929	n/a	72%	58%
	12340 Physical Impairment; Hearing Impairment	\$0	\$23,000	\$23,772	\$42,833	n/a	86%	80%
	12350 Physical Impairment; Homebound	\$316	\$12,229	\$14,272	\$10,802	> 500%	-12%	-24%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$155,505	\$114,631	\$96,503	n/a	-38%	-16%
	12510 Culturally Different; Communication Disorders	\$0	\$82,491	\$140,038	\$106,393	n/a	29%	-24%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$200,306	\$166,533	\$57,047	n/a	-72%	-66%
	12610 Learning Disability	\$0	\$0	\$0	\$141,724	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$33,635	\$49,476	\$43,572	\$39,739	18%	-20%	-9%
	12810 Special Education Preschool	\$0	\$198,437	\$160,690	\$128,617	n/a	-35%	-20%
	12900 Other Special Programs	\$0	\$0	\$0	\$77	n/a	n/a	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,000	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$7,285	\$2,246	\$10,826	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$6,783	\$4,947	\$6,254	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$26,895	\$30,261	\$1,739	\$16,642	-38%	-45%	> 500%
	16100 Remediation Testing	\$37,843	\$69,272	\$59,295	\$63,749	68%	-8%	8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,289	\$5,652	\$836	\$8,567	-17%	52%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$59,157	\$229,139	\$224,499	\$180,761	206%	-21%	-19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$235,068	\$459,585	\$561,561	\$446,951	90%	-3%	-20%
	22220 Library/Media Services; School Library	\$98,886	\$129,942	\$119,527	\$130,222	32%	0%	9%
	22230 Library/Media Services; Audiovisual	\$2,044	\$2,368	\$1,556	\$877	-57%	-63%	-44%
	24100 Office of The Principal	\$417,003	\$635,323	\$639,006	\$713,391	71%	12%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$74,925	\$119,967	\$75,974	\$84,730	13%	-29%	12%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$68,248	\$77,713	\$76,266	\$81,862	20%	5%	7%
	26497 2007 Account Code - Teachers Retirement Fund	\$197,743	\$726,572	\$713,059	\$239,182	21%	-67%	-66%
Student Academic Achievement Total		\$4,823,959	\$8,091,525	\$8,139,413	\$7,862,290	63%	-3%	-3%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$78,789	\$122,238	\$101,241	\$125,626	59%	3%	24%
	21230 Guidance Services; Appraisal Services	\$8,455	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$0	\$2,518	\$2,063	\$2,438	n/a	-3%	18%
	21340 Health Services; Nurse Services	\$42,237	\$105,720	\$101,574	\$114,683	172%	8%	13%
	21390 Health Services; Other Health Services	\$2,079	\$79,019	\$87,329	\$104,010	> 500%	32%	19%
	21420 Psychological Testing	\$0	\$162,134	\$116,344	\$217,249	n/a	34%	87%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$4,284	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$0	\$293,322	\$285,877	\$424,741	n/a	45%	49%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$351	\$24	\$1,177	n/a	235%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$263	\$4,804	\$0	n/a	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$152,882	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$1,901	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$22,695	\$29,675	\$28,474	\$36,772	62%	24%	29%
	23210 Executive Administration; Office of The Superintendent	\$226,136	\$294,723	\$287,405	\$370,920	64%	26%	29%
	24900 Other Support Services, School Administration	\$33,746	\$80,148	\$90,634	\$75,792	125%	-5%	-16%
	26700 2007 Account Code - Technology Coordinator	\$0	\$239,529	\$222,691	\$188,213	n/a	-21%	-15%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$17,756	\$43,220	\$70,230	n/a	296%	62%
Student Instructional Support Total		\$414,136	\$1,427,394	\$1,371,677	\$1,890,918	357%	32%	38%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Union Co-Clg Corner Joint Sch Dist (7950)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Overhead and Operational								
	23150 Board of Education; Legal Services	\$20,116	\$16,333	\$9,038	\$22,247	11%	36%	146%
	23160 Board of Education; Promotion Expenses	\$2,950	\$4,910	\$2,654	\$2,974	1%	-39%	12%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$1,112	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$993	\$356	\$339	\$34	-97%	-90%	-90%
	25191 Other Fiscal Services; Refund of Revenue	\$900	\$17,737	\$1,360	\$14,496	> 500%	-18%	> 500%
	25192 Other Fiscal Services; Petty Cash	\$330	\$351	\$315	\$237	-28%	-32%	-25%
	25193 Other Fiscal Services; Printed Forms	\$0	\$4,579	\$3,092	\$2,527	n/a	-45%	-18%
	25400 Planning, Research, Development and Evaluation	\$520	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$0	\$0	\$3,829	\$0	n/a	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$81,902	\$159,956	\$159,700	\$165,114	102%	3%	3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$526,231	\$903,569	\$975,687	\$1,077,954	105%	19%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$26,912	\$6,431	\$15,464	\$9,880	-63%	54%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$53,725	\$60,005	\$35,441	\$19,178	-64%	-68%	-46%
	26499 2007 Account Code - Other	\$0	\$0	-\$4,037	\$0	n/a	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,767	\$2,133	\$984	\$3,316	88%	55%	237%
	26600 Operation and Maintenance of Plant Services; Security Services	\$40	\$50	\$50	\$60	50%	20%	20%
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,282	\$169,544	\$63,072	\$58,575	49%	-65%	-7%
	27010 Student Transportation; Service Area Direction	\$32,329	\$28,888	\$66,447	\$45,575	41%	58%	-31%
	27100 Student Transportation; Vehicle Operation	\$87,749	\$96,608	\$114,722	\$190,667	117%	97%	66%
	27200 Student Transportation; Monitoring Services	\$17,187	\$15,462	\$18,763	\$22,959	34%	48%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$32,261	\$85,656	\$84,259	\$114,565	255%	34%	36%
	27400 Student Transportation; Purchase of School Buses	\$44,074	\$52,068	\$57,009	\$31,693	-28%	-39%	-44%
	27500 Student Transportation; Insurance on Buses	\$7,976	\$5,880	\$7,943	\$10,059	26%	71%	27%
	27700 Student Transportation; Contracted Transportation Services	\$253,541	\$375,962	\$345,577	\$293,657	16%	-22%	-15%
	27900 Student Transportation; Other Student Transportation Services	\$19,575	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$418,493	\$556,565	\$592,357	\$681,726	63%	22%	15%
	33400 Athletic Coaches	\$72,883	\$114,488	\$117,717	\$114,611	57%	0%	-3%
	33930 Latch Key Kid Program	\$0	\$4,000	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$358	\$958	\$390	\$424	18%	-56%	9%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$65,596	\$73,552	\$75,478	\$77,833	19%	6%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,549	\$27,723	\$52,792	n/a	> 500%	90%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$500	\$1,500	\$0	n/a	-100%	-100%
Overhead and Operational Total		\$1,807,689	\$2,759,088	\$2,776,873	\$3,014,263	67%	9%	9%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$113,248	\$84,937	\$144,283	\$55,225	-51%	-35%	-62%
	43000 Facilities Acquisition and Construction; Professional Services	\$13,056	\$1,100	\$1,100	\$3,070	-76%	179%	179%
	45100 Building Acquisition, Construction and Improvements	\$0	\$56,223	\$14,485	\$52,398	n/a	-7%	262%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$85,438	\$184,563	\$88,759	\$10,477	-88%	-94%	-88%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$10,890	\$0	\$28,593	\$26,866	147%	n/a	-6%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$65,345	-\$16,510	\$132,512	n/a	103%	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$9,525	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$959,000	\$1,732,138	\$1,810,159	\$1,836,327	91%	6%	1%
Nonoperational Total		\$1,181,631	\$2,124,305	\$2,070,869	\$2,126,399	80%	0%	3%
prorated								
	26491 2007 Account Code - PERF	\$118,658	\$178,526	\$175,441	\$84,625	-29%	-53%	-52%
	26492 2007 Account Code - Social Security	\$345,066	\$611,912	\$601,466	\$251,546	-27%	-59%	-58%
	26493 2007 Account Code - Workmen's Compensation	\$20,415	\$27,282	\$8,805	\$18,812	-8%	-31%	114%
	26494 2007 Account Code - Group Insurance	\$731,478	\$1,445,053	\$1,437,607	\$546,037	-25%	-62%	-62%
	26496 2007 Account Code - Unemployment Compensation	\$203	\$6,946	\$9,005	\$8,458	> 500%	22%	-6%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$22,257	\$66,087	\$41,034	n/a	84%	-38%
prorated Total		\$1,215,819	\$2,291,976	\$2,298,410	\$950,512	-22%	-59%	-59%

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Biannual Financial Report Data**

Union Co-Clg Corner Joint Sch Dist (7950)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$5,749,594	\$9,760,273	\$9,808,232	\$8,528,191	48%	-13%	-13%	60.9%	58.5%	58.9%	53.8%
Student Instructional Support	\$501,348	\$1,696,925	\$1,646,047	\$2,012,155	301%	19%	22%	5.3%	10.2%	9.9%	12.7%
Overhead and Operational	\$2,010,662	\$3,112,786	\$3,132,094	\$3,177,637	58%	2%	1%	21.3%	18.6%	18.8%	20.1%
Nonoperational	\$1,181,631	\$2,124,305	\$2,070,869	\$2,126,399	80%	0%	3%	12.5%	12.7%	12.4%	13.4%
Grand Total	\$9,443,235	\$16,694,288	\$16,657,242	\$15,844,382	68%	-5%	-5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.2%	68.6%	68.8%	66.5%